COMMITTEE ON LEGISLATIVE RESEARCH OVERSIGHT DIVISION

FISCAL NOTE

<u>L.R. No.:</u> 4255-01 Bill No.: HB 1594

Subject: Revenue Department; Taxation and Revenue - General; Taxation and Revenue -

Income

Type: Original

Date: February 23, 2010

Bill Summary: Authorizes counties to use ballot language which indicates that a tax is an

extension of an existing tax and not a new tax.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND				
FUND AFFECTED	FY 2011	FY 2012	FY 2013	
Total Estimated Net Effect on General Revenue Fund	\$0	\$0	\$0	

ESTIMATED NET EFFECT ON OTHER STATE FUNDS				
FUND AFFECTED	FY 2011	FY 2012	FY 2013	
Total Estimated Net Effect on Other State Funds	\$0	\$0	\$0	

Numbers within parentheses: () indicate costs or losses.

This fiscal note contains 4 pages.

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ESTIMATED NET EFFECT ON FEDERAL FUNDS				
FUND AFFECTED	FY 2011	FY 2012	FY 2013	
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0	

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)				
FUND AFFECTED	FY 2011	FY 2012	FY 2013	
Total Estimated Net Effect on FTE	0	0	0	

- □ Estimated Total Net Effect on All funds expected to exceed \$100,000 savings or (cost).
- □ Estimated Net Effect on General Revenue Fund expected to exceed \$100,000 (cost).

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2011	FY 2012	FY 2013
Local Government	\$0	\$0	\$0

FISCAL ANALYSIS

ASSUMPTION

Officials at the Office of the Secretary of State, Department of Revenue, State Tax Commission, Platte County Board of Election Commission, Cass County, Kansas City Board of Election Commission and the Greene County assume that there is no fiscal impact from this proposal.

No other Board of Election Commission or Local Election Authority responded to **Oversight's** request for fiscal impact.

FISCAL IMPACT - State Government	FY 2011 (10 Mo.)	FY 2012	FY 2013
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
FISCAL IMPACT - Local Government	FY 2011 (10 Mo.)	FY 2012	FY 2013
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

FISCAL DESCRIPTION

The proposed legislation appears to have no fiscal impact.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

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SOURCES OF INFORMATION

Office of the Secretary of State
Department of Revenue
State Tax Commission
Platte County Board of Election Commission
Kansas City Board of Election Commission
Cass County
Greene County

Mickey Wilson, CPA

Mickey Wilen

Director

February 23, 2010